



H.M. GOVERNMENT OF GIBRALTAR  
MINISTRY OF FINANCE  
INCOME TAX OFFICE  
St Jago's Stone Block  
331 Main Street  
Gibraltar

Tel: 200 74874  
Fax: 200 51621  
Email: selfemployed@gibraltar.gov.gi

## APPLICATION FOR REGISTRATION AS A SELF-EMPLOYED PERSON (S1)

Please complete this form in CAPITALS

### Personal Details

Title

First name

Surname

Maiden name (if applicable)

Nationality

Date of birth

d	d	m	m	y	y
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Home address

<input type="text"/>
<input type="text"/>
<input type="text"/>

Spouse's full name

Contact phone number(s)

Email address

Taxpayer reference number. (If previously employed in Gibraltar it will be the Tpr. No. displayed on the top right hand corner of your last PAYE allowance certificate).

Have you ever been refused a work permit?

### Previous Employment History

Name of last employer

Date commenced

d	d	m	m	y	y
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Date of termination

d	d	m	m	y	y
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If date of termination was over 3 months ago please give details of your status during this period.

All sections must be completed

### If you are employed as well as working for yourself

If you have any paid employment in addition to being self-employed please enter your employer's name and address.

Employer

<input type="text"/>
<input type="text"/>
<input type="text"/>

### Company Directors and Shareholders

If you are a director or a shareholder of any limited company please give full details.

Company name

Post held

### Business Details

When did you commence trading as self employed?

d	d	m	m	y	y
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Business name (business registration certificate required if trading as a business)

Business address

<input type="text"/>
<input type="text"/>

Business phone/mobile no.

Business email address

Nature of business (e.g. construction, lawyer etc.)

What is your role in the business (partner, sole trader)

Do you have any business partners?

Yes ☐ No ☐

If you have business partners they must also register as individuals for Social Insurance and Income Tax

Business partner's full name and address


If you have more than one partner please write their names and addresses on a separate sheet of paper and send it to us with this form.

### If you are employing someone to work for you

If you are employing, or thinking of employing someone to work for you, you also need to register your business for PAYE purposes. Please contact PAYE section in writing or call telephone No. 20074924 for further information.

### Employed or Self-Employed

Generally, you are –

**Self-employed** if you are in business on your own account and bear the responsibility for the success or failure of that business, and

**Employed** if you are a director of the company from which you are receiving income or if you work under the control of someone and do not run the risks of having a business yourself.

In order to ascertain whether or not you classify as a self-employed person you need to answer the following questions:

Do you work a set amount of hours?

Yes ☐ No ☐

What hours do you work and who decides these hours?

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Are you paid by the hour, week or month?

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Can you get overtime pay or bonus payment?

Yes ☐ No ☐

Can someone tell you at any time what to do, where to carry out the work and when or how to do it?

Yes ☐ No ☐

Does anyone have the right to select, suspend or dismiss you from your business?

Yes ☐ No ☐

Can you hire someone to do the work for you or engage helpers at your own expense?

Yes ☐ No ☐

Do you risk your own money?

Yes ☐ No ☐

Do you provide the main items of equipment you need for your job, not just the small tools many employees provide for themselves?

Yes ☐ No ☐

Do you agree to do a job for a fixed price regardless of how long the job may take?

Yes ☐ No ☐

Do you regularly work for a number of different persons?

Yes ☐ No ☐

### Social Insurance option for self-employed women

Under the Social Security (Insurance) Act a self-employed woman may apply for maternity allowance with effect from 24 July 2014. If you want to opt to pay the "additional voluntary contribution" to be able to claim this allowance, please tick this box ☐

Note: If you opt to pay the "additional voluntary contribution" you must maintain the payment of this contribution during the whole of your self-employed working life.

### Documentation Required

Please supply a copy of the following documents when handing in this application:

- ☐ Business Name Registration (if applicable)
- ☐ Passport or Identity Card

### Declaration

**I declare that to the best of my knowledge and belief the particulars given on this form are correct and complete.**

Signed: \_\_\_\_\_

Date: \_\_\_\_\_

*Please allow at least 5 working days for this office to consider this application. Unless you hear from us within this period, you are then required to register at the Ministry of Employment.*

*Once the Ministry of Employment approves your registration, the Income Tax Office will send you via mail a pack containing all necessary documents.*

### FOR OFFICIAL USE ONLY

Taxpayer Ref: \_\_\_\_\_

Social Insurance Code: \_\_\_\_\_

Application Approved: Yes / No

Reason for non-approval: \_\_\_\_\_

Officers Signature \_\_\_\_\_

Date: \_\_\_\_\_